

**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
JACKSON DIVISION**

**In re: WAREHOUSE 86, LLC  
DEBTOR**

**CASE NO. 08-03423-ee  
CHAPTER 11**

**RESPONSE TO TRUSTEE'S OBJECTION TO CLAIMS [Dkt. No. 340]**

Creditor Overstock.com submits this Response to Trustee's Objection to Claims [Dkt. No. 340], and in response states as follows:

1. The allegations of paragraph 1 of the Objection are admitted.
2. The allegations of paragraph 2 of the Objection are admitted.

3. The allegations of paragraph 3 are denied. Overstock.com submits in further support of it's claim the Amended Proof of Claim filed herewith, a copy of which is attached as "Exhibit 1" hereto. The Amended Proof of Claim amends Claim No. 5-1. Overstock.com's Amended Proof of Claim, and the supporting documentation submitted therewith, establish its general unsecured claim against the Debtor in the amount of \$558,880.23.

4. The allegation contained in paragraph 4 of the Objection that Claim No. 33-1 is a duplicate of Claim No. 5-1 is admitted. The remaining allegations of paragraph 4 are denied.

5. Overstock.com affirmatively states that its Amended Proof of Claim, amending Claim No. 5-1, provides appropriate support for its claim against the Debtor, and requests the Court to allow Claim No. 5-1, as amended, as a general unsecured claim in the amount of \$558,880.23.

WHEREFORE, Overstock.com hereby requests the Court to enter an order a) denying the Objection, b) allowing Overstock.com a general unsecured claim in the  
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amount of \$558,880.23, and c) withdrawing Claim No. 33-1 as a duplicate claim. Overstock.com requests such other relief that the Court may deem just and proper.

Dated: August 9, 2011.

OVERSTOCK.COM

BY: /S/ James A. McCullough, II  
One of Its Attorneys

**OF COUNSEL:**

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**CERTIFICATE OF SERVICE**

I, James A. McCullough, II, hereby certify that I have this date caused to be filed a true and correct copy of the above and foregoing utilizing the Court's Electronic Filing System, which caused a notice of said filing to be electronically provided to all counsel of record registered under the CM/ECF system, including:

Kim Lentz, Trustee ([krlentz@bellsouth.net](mailto:krlentz@bellsouth.net))

Dated: August 9, 2011.

/S/ James A. McCullough, II